

By SUTTON.]

[SENATE FILE No. 248.—WAYS AND MEANS.]

A BILL

FOR AN ACT TO AMEND SECTION 463 OF THE CODE WITH REFERENCE TO
TAXING TAVERNS, RESTAURANTS AND EATING HOUSES.

Be it enacted by the General Assembly of the State of Iowa :

SECTION 1. That section 463 be and the same is hereby amended by striking therefrom
2 the words “and tax ” in the fifth line of said section and by inserting the word “and” be-
3 tween the words “ regulate ” and “license” in said line, and thus take from cities and incor-
4 porated towns the right to tax taverns, restaurants and eating houses by special taxation.